

Type of Entity Filing This Return

Check the box indicating whether you are a partnership, S corporation, or limited liability company treated as a partnership.

Filing Under Extension

Check this box if you are filing under an extension. You may file this return under an extension only if you are filing your Form MO-1065, Partnership Return of Income, or Form MO-1120S, S Corporation Income Tax Return, under an extension.

Line 1

Number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders Enclosed — Fill in the total number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued to nonresident partners or shareholders. You are required to include a copy of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued.

Line 2

Missouri Income Tax Withheld — Enter the total amount of Missouri income tax you withheld from the nonresident partners or shareholders. This is the amount to be remitted.

Make your check payable to: Missouri Director of Revenue

Mail to: Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

Line-by-line instructions for Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders

Only individual nonresident partners or S corporation shareholders are subject to withholding. Do not withhold for any partners or S corporation shareholders who are partnerships, corporations, trusts, or estates. Grantor trusts that file or can file in accordance with IRC Reg. Section 1.671-4(b) are considered individuals. Do **not** withhold for any partners or shareholders who include their Missouri income on a composite return.

Line 4

Type of Entity — Check the appropriate box to indicate whether you are filing for a partnership, an S corporation, or limited liability company treated as a partnership.

Line 7

Income Subject to Withholding — Enter the partner's or shareholder's share of Missouri source distributive income.

Line 8

Missouri Income Tax Withheld — Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 6 percent (.06) of the amount on Line 7 or as determined by the Missouri withholding tax tables.

Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders is to be given to each partner or shareholder who is subject to withholding. Issue Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders even if no tax is withheld because of an exemption certificate. Do not issue a Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders who include their Missouri income on a composite return.

Attach copies of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders to the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders.

Each nonresident partner or shareholder not included on a composite return should claim the payment made on Line 33 of his/her Form MO-1040, Missouri Individual Income Tax Return.

NOTE: If you have technical questions regarding the withholding or reporting requirements, contact the Taxation Bureau at (573) 751-1467.

If you have questions regarding completion of the forms, contact the department at (573) 751-5800.

Speech and hearing impaired may reach a voice user through the Dual Party Relay Service at (800) 735-2966 or fax (573) 526-1881.